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James M. Sullivan
Attorney at Law
jmsullivan@mws.com
212.547.5477

August 29, 2007

BY FAX

Honorable Paul A. Crotty (By Fax: 212-805-6304): *Plaintiff filed a brief of 30 pages, but no more than that*
United States District Judge
United States District Court for the Southern District of New York
500 Pearl Street, Room 620
New York, New York 10007

Re: In re Dana Corporation, et al., Bankruptcy Case No. 06-10354; Parker-Hannifin Corporation v. Dana Corporation et al., Civ. Act. No. 07-5660-PAC

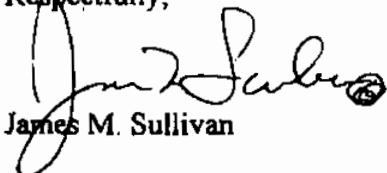
Dear Judge Crotty:

McDermott Will & Emery LLP represents Parker-Hannifin Corporation, the Appellant in the above-referenced Civil Action (the "Appeal"). The Appellant appeals the entry of a Bankruptcy Court order, dated April 25, 2007, valuing all reclamation claims against Dana Corporation ("Debtors"), the Appellee, at \$0.

This letter requests a one-week consensual extension of the due date of Parker-Hannifin's opening brief in the Appeal to document a settlement in principal that it has reached with the Debtors regarding its reclamation claim. If the settlement is consummated, the Appeal will be withdrawn. Debtors' counsel has consented to the requested extension.

We thank your Honor for his time and attention to this matter.

Respectfully,


James M. Sullivan

Cc: Sean A. Gordon, Esq. (By Fax: 404-541-2905)
Beth E. Levine, Esq., Counsel to Dana (By Fax: 212-561-7777)
Corinne Ball, Esq., Counsel Dana (By Fax: 212-755-7306)

MEMO ENDORSED

McDermott Will&Emery

Boston Brussels Chicago Düsseldorf London Los Angeles Miami Munich
New York Orange County Rome San Diego Silicon Valley Washington, D.C.
Strategic alliance with MWE China Law Offices (Shanghai)

James M. Sullivan
Attorney at Law
jmsullivan@mwe.com
212 547 5477

August 29, 2007

BY FAX

Honorable Paul A. Crotty (By Fax: 212-805-6304):
United States District Judge
United States District Court for the Southern District of New York
500 Pearl Street, Room 620
New York, New York 10007

Re: In re Dana Corporation, et al., Bankruptcy Case No. 06-10354; The Timken Company, Timken U.S. Corp., Toyotetsu America, Inc., and Toyotetsu Mid America, LLC v. Dana Corporation et al., Civ. Act. No. 07-5659-PAC

Dear Judge Crotty.

McDermott Will & Emery LLP represents The Timken Company, Timken U.S. Corp., Toyotetsu America, Inc. and Toyotetsu Mid America, LLC (collectively, the "Appellants") in the above-referenced Civil Action. The Appellants appeal the entry of a Bankruptcy Court order, dated April 25, 2007 (the "Order"), valuing all reclamation claims against Dana Corporation ("Dana"), the Appellee, at \$0.

By this letter, Appellants request a 20-page extension of your Honor's page limitation for their opening brief. The Appellants believe this request is warranted under the circumstances. The opening brief addresses seven separate issues on appeal of a matter of first impression involving a new provision of the Bankruptcy Code. Appellants respectfully submit that a 20-page extension is necessary to appropriately and adequately to address all relevant issues.

Appellants have sought consent from opposing counsel for the requested extension, but have not yet received a response.

We thank your Honor for his time and attention to this matter.

Respectfully,

James M. Sullivan

Cc: Beth E. Levine, Esq., Counsel to Dana (By Fax: 212-561-7777)
Corinne Ball, Esq., Counsel Dana (By Fax: 212-755-7306)

U.S. practice conducted through McDermott Will & Emery LLP.

340 Madison Avenue, New York, New York 10173-1822 Telephone: 212 547 5400 Facsimile: 212 547 5444 www.mwe.com
NYK 1118732-1 064980.0025

PACHULSKI
STANG
ZIEHL
YOUNG
JONES
WEINTRAUB

LAW OFFICES
UNITED STATES PATENT & TRADE
MARKS OFFICE
NEW YORK, NY
LOS ANGELES, CA
SAN FRANCISCO, CA
WILMINGTON, DE

780 THIRD AVENUE
36TH FLOOR
NEW YORK
NEW YORK 10017-2024
TELEPHONE 212/561 7700
FACSIMILE 212/561 7777

LOS ANGELES
1010 SANTA MONICA BLVD
11TH FLOOR
LOS ANGELES
CALIFORNIA 90067-1100
TELEPHONE 310/277 6910
FACSIMILE 310/201 0760

SAN FRANCISCO
150 CALIFORNIA STREET
16TH FLOOR
SAN FRANCISCO
CALIFORNIA 94111-4000
TELEPHONE 415/263 7000
FACSIMILE 415/263 7010

DELAWARE
919 NORTH MARKETSTREET
12TH FLOOR
P.O. BOX 8705
WILMINGTON
DELAWARE 19890-6705
(County Zip Code 19801)
TELEPHONE 302/652 4100
FACSIMILE 302/652 4100

Beth E. Levine

August 29, 2007

blevine@pszyjw.com
(212) 561-7720**VIA TELECOPIER**

The Honorable Paul A Crotty,
United States District Judge
Southern District of New York
500 Pearl Street
Room 735
New York, New York 1007

Re: Toyota Tsusho American, Inc. v. Dana Corporation, Case No. 07 Civ. 4837 (PAC); Hydro Aluminum Tubing North America, LLC v. Dana Corporation, Case No. 07 Civ. 5460 (PAC); Embart Technologies, Inc. v. Dana Corporation, Case No. 07 Civ. 5461(PAC); The Timken Corporation, Toyotetsu America, Inc. and Toyotetsu Mid America LLC v. Dana Corporation, Case No. 07 Civ. 5659 (PAC); Parker-Hannifin Corporation v. Dana Corporation, Case No. 07 Civ. 5660 (PAC); and Berlin Metals LLC v. Dana Corporation, Case No. 07 Civ. 5995 (PAC)

Dear Judge Crotty:

This firm is counsel to Dana Corporation ("Dana"), the appellee in each of the above-captioned appeals currently pending before Your Honor of an Order of the Honorable Burton R. Lifland, United States Bankruptcy Judge, Valuing Reclamation Claims Filed In the Debtors' Chapter 11 Cases at Zero.

We are in receipt of a copy of a letter of today's date from James M. Sullivan, Esq., counsel for the Timken Company, Timken U.S. Corp, Toyotetsu America, Inc. and Toyotetsu Mid America LLC, in which Mr. Sullivan requested a 20 page extension of your Honor's page limitation for his clients' opening brief.

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UNITED STATES PRACTICE

The Honorable Paul A Crotty,
August 29, 2007
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Dana has no objection to Mr. Sullivan's request. In addition, in the interests of judicial economy, Dana is planning to respond to the opening brief of each of the above-referenced appellants in a single opposition brief. Accordingly, Dana respectfully requests that it be granted a 20 page extension of its opposition brief as well.

Respectfully submitted,



Beth E. Levine

BEL:kgb

cc: Robert J. Feinstein, Esq. (by telecopier)
James M. Sullivan, Esq. (by telecopier)
Stuart A. Krause, Esq. (by telecopier)
Mark T. Power, Esq. (by telecopier)
Robert Beau Leonard, Esq. (by telecopier)